



**House Bill No. 6270**

**Public Act No. 11-13**

**AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES AND LOTTERY WINNINGS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2011*) (a) On or after January 1, 2012, when any person redeems a winning lottery ticket worth five thousand dollars or more at the central office of the Connecticut Lottery Corporation, the Connecticut Lottery Corporation shall check the name and other identifying information of such person against a list of taxpayers who are delinquent, supplied by the Commissioner of Revenue Services.

(b) Notwithstanding the provisions of section 12-15 of the general statutes, the Commissioner of Revenue Services may disclose to the president of the Connecticut Lottery Corporation: (1) The name and such other information as may be necessary to identify a person from whom taxes, including penalties and interest related thereto, are due to the state and unpaid when: (A) A period in excess of thirty days has elapsed following the date on which such taxes were due, and (B) such taxes are not the subject of a timely filed administrative appeal to said commissioner or of a timely filed appeal pending before any court of competent jurisdiction, and (2) the amount of such taxes, penalties and interest that are due from such person.

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(c) In the event that the person redeeming a lottery ticket described in subsection (a) of this section is on the list described in said subsection (a), the Connecticut Lottery Corporation shall, subsequent to any deductions made pursuant to subsection (c) of section 52-362d of the general statutes, if applicable, deduct and withhold from the lottery prize payment payable to such person under the provisions of chapter 226 or 229a of the general statutes, the amount of such taxes, penalties and interest identified by said commissioner pursuant to subsection (b) of this section.

(d) The president of the Connecticut Lottery Corporation shall promptly notify the Commissioner of Revenue Services of any amount deducted and withheld under the provisions of this section and shall pay over such amount to the Commissioner of Revenue Services in accordance with said commissioner's instructions.

(e) For the purposes of this section, the Connecticut Lottery Corporation and its officers and employees shall be treated as officers and employees of the state, and the provisions of subsections (a), (e), (f), (g) and (h) of section 12-15 of the general statutes shall apply to the officers and employees of the Connecticut Lottery Corporation.

Approved May 24, 2011